THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION No.23842 OF 2005

DATED: 14-11-2005

Between

M/s. A.B.C. Engineering Works,

Rep. by its Partner Mr. G. Venkateswara Rao

Autonagar, Vijayawada.

.. Petitioner

AND

The Commercial Tax Officer,

Autonagar, Vijayawada & two others.

.. Respondents

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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

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WRIT PETITION No.23842 OF 2005

ORDER: (Per Hon'ble Mr. Justice B. Sudershan Reddy)

Heard the learned counsel for the petitioners as well as the learned Government Pleader for Commercial Taxes, and at their request, the matter is taken up for final disposal even at the stage of admission.

Rule nisi.

The petitioner invokes the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India with a prayer to issue Writ of *Mandamus* declaring the action of the 2nd respondent in issuing the impugned proceedings, dated 30-09-2005, proposing re-assessment for the assessment year 2002-03 under the Andhra Pradesh General Sales Tax Act, 1957 (for short 'Act') exercising power under Section 14(4) of the Act, as illegal and arbitrary.

The petitioner, accordingly, seeks appropriate declaration declaring that the 2nd respondent has no authority of law or jurisdiction under Section 14(4) read with 14 (4C) of the Act to pass the proposed re-assessment orders since the said power has already been exercised once by the

1st respondent.

Sri K. Raji Reddy, learned Government Pleader for Commercial Taxes, on the basis of the instructions, submits that steps have already been initiated

proposing to withdraw the impugned notice dated 30-09-2005 sofar as item No.1 is concerned, since the 2nd respondent cannot exercise power once again though the matter has been remitted for fresh consideration, as it was the subject matter of the appeal before the 3rd respondent-Appellate Deputy Commissioner (CT), Vijayawada.

In view of such categorical statement made by the learned Government Pleader for Commercial Taxes, no further directions, as such, are required to be issued, in this writ petition, except to observe that no further steps should be taken by the respondents against the petitioner pursuant to the impugned notice sofar as item No.1 of the said impugned notice is concerned.

The Writ Petition is accordingly disposed of without any order as to costs.

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B. SUDERSHAN REDDY, J

Date:14-11-2005

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S. ANANDA REDDY, J

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